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MICHAEL P. DACQUISTO
Chapter 7 Trustee
PO Box 992631
Redding, California 96099-2631

Telephone: (530) 244-6267
Fax: (530) 244-0907
Email: mdacquisto@charter.net

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA

In re:	Case No: 09-33765-A-7
CALIFORNIA STORAGE CONSTRUCTION INC	DCN: MPD-4
Debtor /	Date: March 21, 2011
	Time: 10:00 a.m.
	Place: Courtroom 28, Dept A
	501 I Street, 7th Floor
	Sacramento, CA 95814

VERIFIED MOTION FOR APPROVAL TO PAY ACCOUNTANT FEES OF \$480.60
PLUS COSTS OF \$80.00 TO HATHAWAY & KSENZULAK, FIRST AND FINAL
REQUEST

Michael P. Dacquisto (hereafter "Dacquisto") the chapter 7 trustee in this case submits this motion for approval to pay accountant fees and costs of \$560.60 to the bankruptcy estate's accountant Hathaway & Ksenzulak (hereafter "H&K").

1. Statement of Facts

These proceedings were instituted when the debtor California Storage Construction Inc filed a petition under the United States Bankruptcy Code on July 2, 2009. Dacquisto was appointed the chapter 7 trustee.

During the course of administering the estate Dacquisto discovered he needed accounting services. Dacquisto obtained court approval to employ H&K by order filed on

1 November 17, 2009. H&K was retained to provide accounting advice to Dacquisto, to
2 prepare and file all necessary bankruptcy estate tax returns and to provide all other tax
3 and accounting services necessary to accomplish these tasks. H&K has performed all the
4 tax and accounting services needed by the bankruptcy estate. Dacquisto seeks approval
5 to pay H&K for the services rendered.

6 **2. After notice and a hearing the court may award to a professional,**
7 **previously employed by the court, reasonable compensation for actual, necessary**
8 **services rendered by that person and may award reimbursement for actual,**
9 **necessary expenses under 11 U.S.C. §330(a)(1)(A)-(B).**

10 The statute governing allowance of compensation to professionals is 11 U.S.C.
11 §330(a)(1)(A)-(B) which states:

12 “(1) After notice to the parties in interest and the United States
13 Trustee and a hearing, and subject to sections 326, 328, and
14 329, the court may award to a trustee, an examiner, a
15 professional person employed under section 327 or 1103—

16 (A) reasonable compensation for actual, necessary
17 services rendered by the trustee, examiner,
18 professional person, or attorney and by any
19 paraprofessional person employed by any such person;
20 and

21 (B) reimbursement for actual, necessary expenses” 11
22 U.S.C. §330(a)(1)(A)-(B)

23 In this case timely notice of this hearing to all parties in interest and the United
24 States Trustee has been given. This court authorized employment of H&K by order filed
25 on November 17, 2009. H&K has submitted a bill for the tax and accounting work
26 performed. It seeks payment in the amount of \$560.60. This represents 0.33 hours of
27 partner time at \$170.00 per hour, or \$56.10, 2.5 hours of CPA time at \$150.00 per hour,
28 or \$375.00, 1.5 hours of clerical time at \$33.00 per hour or \$49.50 and \$80.00 for

1 computer fees to process the returns. This work started on March 3, 2010 and was
2 completed on September 9, 2010.

3 H&K did not receive compensation prior to being employed in this case. No
4 previous fee applications have been filed.

5 The estate has benefited from the tax and accounting services provided by H&K.
6 The necessary tax and accounting advice was provided and all appropriate tax returns
7 were prepared and filed to determine the minimum amount of taxes owed as a result of
8 activity undertaken by the bankruptcy estate. Dacquisto is not an accountant and needed
9 these services to assist him in administering this estate.

10 Dacquisto has reviewed this motion and the supporting documents. He supports
11 the request for fees.

12 3. Conclusion

13 Based on these facts and the applicable law discussed above Dacquisto requests
14 this court enter its order approving payment of accountant fees of \$480.60 plus costs of
15 \$80.00 to H&K from the first available funds of the estate.

16 Date: February 14, 2011

17 /s/ Michael P. Dacquisto
MICHAEL P. DACQUISTO, Chapter 7 Trustee

18 VERIFICATION

19 I, Michael P. Dacquisto, declare as follows:

20 I am the duly appointed chapter 7 trustee in this case.

21 I have read the VERIFIED MOTION FOR APPROVAL TO PAY ACCOUNTANT
22 FEES OF \$480.60 PLUS COSTS OF \$80.00 TO HATHAWAY & KSENZULAK, FIRST
23 AND FINAL REQUEST with supporting documents and know the contents of those
24 documents.

25 The matters stated in that motion and those documents are true of my own
26 knowledge except those matters stated on information and belief, and as to those matters
27 I believe them to be true.

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1 I declare under penalty of perjury and under the laws of the State of California the
2 foregoing is true and correct. Executed on February 14, 2011 at Redding, California.

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4 /s/ Michael P. Dacquist
MICHAEL P. DACQUISTO